

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TENNESSEE  
KNOXVILLE DIVISION**

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LEWIS COSBY, KENNETH R. MARTIN, as	:	No. 3:16-cv-00121-TAV-DCP
beneficiary of the Kenneth Ray Martin Roth IRA,	:	
and MARTIN WEAKLEY on behalf of themselves	:	
and all others similarly situated,	:	
	:	
Plaintiffs,	:	
	:	
v.	:	
	:	
KPMG, LLP,	:	
	:	
Defendant.	:	
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**KPMG LLP’S MOTION TO FILE UNDER SEAL**

Pursuant to Local Rule 26.2, KPMG LLP (“KPMG”) submits this motion to file under seal its Opposition to ECF Nos. 107, 108-1 (Plaintiffs’ Motion to Certify the Classes, Appoint Class Representatives, and Appoint Class Counsel and Plaintiffs’ Corrected Motion to Certify the Classes, Appoint Class Representatives, and Appoint Class Counsel) (“the Opposition”) because it contains information designated by Plaintiffs as “Confidential” pursuant to the Agreed Confidentiality Stipulation and Order (the “Confidentiality Order”) (ECF No. 90), and because Plaintiffs have refused to consent to the filing of this information except under seal pursuant to paragraph 9 of that Confidentiality Order. The information designated by Plaintiffs as confidential is one exhibit (Exhibit 18) attached to the Declaration of Ludwig von Rigal in Support of KPMG LLP’s Opposition to Plaintiffs’ Motion to Certify the Classes, Appoint Class Representatives, and Appoint Class Counsel, as well as a brief reference to the contents of that exhibit in the Opposition at page 23. KPMG’s counsel does not agree that the information is

confidential. (*See* ECF No. 105.) KPMG files this motion because the protective order in this case mandates such treatment of information designated as confidential by another party.

KPMG respectfully requests that the Court rule on this motion to file under seal after affording Plaintiffs and their counsel an opportunity to respond and substantiate whether the information is in fact properly designated confidential.

Dated: May 21, 2019

Respectfully submitted,

/s/ Gregory Ballard

**MCDERMOTT WILL & EMERY LLP**

Gregory G. Ballard (admitted pro hac vice)

Ludwig von Riga (admitted pro hac vice)

340 Madison Avenue

New York, New York 10173

Telephone: +212-547-5330

Email: gballard@mwe.com

Email: lvonrigal@mwe.com

**WALLER LANSDEN DORTCH &  
DAVIS, LLP**

Paul S. Davidson (TN BPR # 011789)

Tera Rica Murdock (TN BPR #028153)

511 Union Street, Suite 2700

Nashville, TN 37219

Phone: 615-244-6380

Email: paul.davidson@wallerlaw.com

Email: terarica.murdock@wallerlaw.com

**SIDLEY AUSTIN LLP**

Gary F. Bendinger (admitted pro hac vice)

787 Seventh Avenue

New York, New York 10019

Telephone: +1 212 839-5300

Email: gbendinger@sidley.com

Email: gballard@sidley.com

*Counsel for Defendant KPMG LLP*

**CERTIFICATE OF SERVICE**

I hereby certify that a true and exact copy of the foregoing has been served to the following individuals via the CM/ECF system and e-mail this 21th day of May, 2019:

Gordon Ball  
W. Gordon Ball, Attorney At Law  
7001 Old Kent Drive  
Knoxville, TN 37919  
gball@gordonball.com

Steven J. Toll  
Cohen, Milstein, Sellers Toll PLLC  
1100 New York Avenue NW  
Fifth Floor  
Washington, DC 20005-3934  
stoll@cohenmilstein.com

Laura H. Posner  
88 Pine Street, 14<sup>th</sup> Floor  
New York, NY 10005  
lposner@cohenmilstein.com

/s/ Gregory Ballard  
Gregory Ballard